

Treasurer-Tax Collector

Jenine Windeshausen, Treasurer-Tax Collector

MISSION STATEMENT

To facilitate safe and efficient financial services, the Treasurer-Tax Collector provides banking, investment and debt-financing services to the County, school districts and certain special districts; bills and collects all property taxes used to fund public agencies that provide services and benefits to the residents of the County of Placer; and processes business licenses for all persons or entities operating a business in the unincorporated area of the County.

TREASURER-TAX COLLECTOR FUND 100 / APPROPRIATION 10340

| | Actual 2001-02 | Actual 2002-03 | Requested 2003-04 | Recommended 2003-04 | Change % | Adopted 2003-04 |
|--|-----------------------|-----------------------|-----------------------|------------------------|-------------|-----------------------|
| Expenditures | | | | | | |
| Salaries and Employee Benefits | \$ 1,324,339 | \$ 1,484,284 | \$ 1,832,179 | \$ 1,814,780 | 22% | \$ 1,814,780 |
| Services and Supplies | 453,364 | 440,343 | 728,444 | 696,317 | 58% | 696,317 |
| Other Charges | 10,458 | - | - | - | 0% | - |
| Capital Assets | - | 116,540 | - | - | -100% | - |
| Intra Fund Charges | 21,312 | 92,159 | 26,455 | 26,455 | -71% | 26,455 |
| Gross Budget: | 1,809,473 | 2,133,326 | 2,587,078 | 2,537,552 | 19% | 2,537,552 |
| Intra Fund Credits | (40,000) | - | - | - | 0% | - |
| Net Budget: | \$ 1,769,473 | \$ 2,133,326 | \$ 2,587,078 | \$ 2,537,552 | 19% | \$ 2,537,552 |
| Revenue | | | | | | |
| Taxes | \$ 5,160 | \$ 8,279 | \$ 5,000 | \$ 5,000 | -40% | \$ 5,000 |
| Licenses, Permits and Franchises | 152,505 | 158,277 | 150,000 | 150,000 | -5% | 150,000 |
| Fines, Forfeits and Penalties | 140,460 | 129,110 | 127,000 | 127,000 | -2% | 127,000 |
| Revenue from Use of Money and Property | 4,413,614 | 4,265,046 | 3,001,000 | 2,501,000 | -41% | 2,701,000 |
| Intergovernmental Revenue | 135,264 | - | - | - | 0% | - |
| Charges for Services | 984,454 | 1,212,350 | 1,058,229 | 1,046,271 | -14% | 1,046,271 |
| Miscellaneous Revenue | 67,099 | 53,676 | 40,000 | 50,000 | -7% | 50,000 |
| Total Revenue: | \$ 5,898,556 | \$ 5,826,738 | \$ 4,381,229 | \$ 3,879,271 | -33% | \$ 4,079,271 |
| Net County Cost: | \$ (4,129,083) | \$ (3,693,412) | \$ (1,794,151) | \$ (1,341,719) | -64% | \$ (1,541,719) |
| Allocated Positions | 26 | 26 | 26 | 26 | 0% | 26 |

CORE FUNCTIONS

Treasurer

Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts. The Treasurer also assists schools, special districts, and the County in issuing and selling bonds and performs various debt-management and administrative services.

Tax Collector

Provide for the current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County. The Tax Collector provides for the issuance of business licenses and snow-chain permits in the unincorporated area of the County.

Administration & Financial Services

Treasurer-Tax Collector

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FY 2002-03 Major Accomplishments

- Implemented the remittance-processing system to process property-tax payments. The system facilitates high-speed mail opening and sorting, which eliminated the need for three extra-help positions during the two-week peak workload period. On a high speed basis, the system reads tax bills, compares the bill amount to the check, updates the accounts on the property-tax management system, creates an image for archiving that is retrievable at each work station desktop instantaneously. This saves research time and allows staff to provide immediate responses regarding payment inquiries.
- Automated the Treasury's deposits process, which automatically updates the deposit information to the Performance Accounting System (PAS) and provides image capture for efficient archiving and research.
- Implemented the last component of the system, which prepares the daily tax payments for electronic deposit and credit to the Treasurer's bank account.
- Secured a delinquency rate of 1.62% against a statewide average of 3.2% and median of 2.5% for FY 2001-02. This is due to diligent follow-up through reminder notices, notification of payment-plan options and conducting annual tax-defaulted land sales.
- Made a minor modification to the annual secured property-tax bills, highlighting the due dates of November 1, and February 1, resulting in an increase in property-tax cash flow. On a year-over-year basis cash flow has increased by 38% and 41% over the last two years for the month of September, by 59% and 37% for the month of October, 47% and 12% for the month of November, and an average of 12% per month for the remainder of both fiscal years. In terms of dollars, this means that the two-year increase for September was \$7 million, the two-year increase for October was \$15.7 million, and the two-year increase for November was \$9.2 million.
- Ranked ninth out of 39 county tax collectors who responded to a recent survey regarding cost per tax bill. For the 2002-03 fiscal year the cost per tax bill for billing and collection was \$5.17 per bill.
- Reviewed legal documents and in some cases initiated paying agent services for newly issued school debt totaling over \$59 million during the fiscal year. During the issuance process, office staff reviewed a variety of bond documents including: resolutions, trust agreements, and indentures. In support of the school districts, the office made a variety of comments and corrections to these documents before they were finalized.
- Participated with the Bond Screening Committee on the structure and organization of the proposed/denied Dollar Point undergrounding assessment district. The Treasurer worked with the County's financial advisor and met with local bankers and investment bankers to develop an interim financing plan prior to debt issuance. Based on this experience, the Treasurer recommends that any future nondeveloper assessment districts proposed within established neighborhoods be only considered as "construction districts."
- Oversaw a portfolio that exceeded the State Treasurer's Local Agency Investment Fund (LAIF) earnings rate by over 1% for the first three quarters of the fiscal year. This resulted in over \$6.5 million in additional earnings than would have been earned if the portfolio were invested at the LAIF rate.
- Served as education chair of the California Association of County Treasurer and Tax Collectors. Each year the association provides an educational conference in conjunction with the University of Southern California. The purpose of the conference is to provide the association membership (Treasurer-Tax Collectors and their professional and management staff) with the opportunity for professional development in order to maintain and increase the standards of professionalism among its members, to provide legally required continuing education units and to ultimately better serve the citizens of California. This year as in the previous two years, the Placer County Treasurer-Tax Collector has served as the association's education chair. As education chair our office planned and coordinated all phases of the annual three-day conference, including contacts and arrangements for speakers and conference facility accommodations for approximately 80 participants.

Administration & Financial Services

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- Developing a new customer-service initiative, "Providing Exceptional Customer Service by Exceeding Customer Expectations." The goal of the initiative is to improve customer service and identify the basis of high-quality customer service for the department, provide ongoing evaluation of our customer service levels and to record the reasons and basis for results so that these results can be replicated and sustained.
- Participated as one of six panelists for the California Debt and Investment Advisory Commission (CDIAC) one-day seminar in Sacramento on "Fundamentals of Land Secured Financing". CDIAC hosts a variety of seminars throughout the state for elected officials, managers and professionals on matters involving the issuance of debt and the management of public funds.
- Over the past fiscal year experienced the highest ever turnover due to retirements. Seven out of 26 employees chose to retire. The office faced a variety of challenges managing through several months, including peak workload periods with only a 73% staffing rate.

FY 2003-04 Planned Accomplishments

- Review and update the Business License Code and review the business-license application and approval process. The Business License Code was last updated approximately seven years ago. Since that time certain sections have been identified to be outdated, impractical or inefficient. The final update will be brought to the Board for approval.
- Redesign the property tax bill will be redesigned to increase operational efficiencies and increase taxpayer readability and understanding. The office plans to take advantage of new lower cost color printing and will incorporate into the new design various elements that will maximize efficiency associated with the new remittance-processing equipment.
- Review and evaluate the trust account to identify ways to streamline and increase efficiency in resolving accounts. Staff will look for ways to resolve accounts more quickly and reduce the number and amount of pending accounts.
- Utilize a variety of sources to diligently anticipate and monitor impacts to Treasury depositors, local businesses and individuals created by the state budget and cash crises. The office will continually seek to identify proactive solutions to minimize these impacts. Possible solutions include private-placement debt structuring and purchase of such debt by the Treasury and to be able to offer cashing of state registered warrants that may be issued to business and individuals.
- Take the Treasurer's active bank account and safekeeping accounts to bid using the request-for-proposal process. The goal of this process is to reduce banking expenses, increase operational efficiencies and provide improved customer services such as credit card and virtual check payments.
- Continue to improve customer-service efforts through the customer-service initiative "Providing Exceptional Customer Service by Exceeding Customer Expectations" and to continue to develop the guiding principals for customer service and performance at lower cost to users.

Department Comments

It is the intent of the Treasurer-Tax Collector to execute the duties associated with the various program responsibilities in a manner that reflects superior service and the highest level of integrity; to continually maximize human and technical resources to achieve better service and to increase productivity; to realize greater efficiency, increase revenues and control costs; to plan and to prepare for change; to work collaboratively with all departments and agencies, supporting their needs and goals in the spirit of teamwork; and to better serve the public through combined effort.

Administration & Financial Services

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Significant challenges for the FY 2003-04 year include:

- developing strategies to maintain investment earnings despite forecast for interest rates to remain at historically low rates, and
- accommodating and minimizing cash-flow impacts and to provide interim financing for school districts and possibly some special districts created by the state's financial catastrophe.

County Executive Comments And Recommendations

Salaries and benefits in the Treasurer-Tax Collector's budget have increased due to the retirement of a long time employee who will receive sick-leave payoff and full funding for current position allocations due to no vacancies.

Interest revenues will decrease significantly due to lower interest rates. This decrease is partially offset by small increases in other revenues and reimbursements for investment services. Investment service revenue is based on the actual costs incurred to manage cash and investments. These costs are reimbursed by other agencies that deposit money in the County's treasury.

Final Budget Changes from the Proposed Budget

Interest revenue was increased by \$200,000 based on a revised estimate by the Treasurer.

CORE FUNCTION: TREASURER

Cash Flow Program

Program Purpose: To monitor, analyze and manage cash flows, apportion investment earnings, and identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and disbursement of monies and properties belonging to the County, schools districts, and certain special districts in order to maintain accountability of funds held in trust.

Total Expenditures: \$385,685

Total Staffing: 3.30

- **Key Intended Outcome:** Depositors receive timely and accurate information on cash activities and balances, and idle funds are invested.

| Cash Flow Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|---|------------------------------|---------------------------|---------------------------|
| \$ in deposits processed by 2.7 full-time equivalents (FTE) | \$1.2B | N/A | \$1.2B |
| % of deposits posted same day | 100% | N/A | 100% |
| % of idle funds invested within 24 hours of availability | 100% | N/A | 100% |
| # of deposits posted by 2.7 FTE | 15,180 | N/A | 15,000 |
| % of banking-transaction errors per year | Less than 1% | N/A | Less than 1% |

Administration & Financial Services

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Investments Program

Program Purpose: To develop and maintain investment policies and invest money on deposit that is not required for immediate use to ensure the preservation of capital, meet the cash-flow needs of depositors and generate investment income.

Total Expenditures: \$397,374

Total Staffing: 3.40

- **Key Intended Outcome:** Money is invested without liquidating current holdings to accommodate cash-flow needs.

| Investments Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|---|------------------------------|---------------------------|---------------------------|
| % earned over LAIF | 1% | N/A | 0.5% |
| % of investment portfolio liquidated prior to maturity to accommodate cash-flow needs | 0% | N/A | 0% |
| \$ annualized costs of total portfolio | 0.1220% | N/A | 0.12% |

Bond Administration Program

Program Purpose: To review, analyze and make recommendations regarding proposed special-assessment and community-facilities-district financings, as member of the County's Bond Screening Committee, for financings proposed within unincorporated areas of the County, to lead the debt-issuance process and sale of bonds upon Board approval of financing. To provide various debt management services for school, special district and Placer County bond issues, including document review, bond sale, billing and collection of special assessments for 1911 Act improvement districts, fund accounting, bondholder payments, Internal Revenue Service arbitrage compliance, and preparation and distribution of annual disclosure reports.

Total Expenditures: \$175,312

Total Staffing: 1.50

- **Key Intended Outcome:** Only financially feasible financings are recommended to the Board of Supervisors. All bondholders are paid timely as specified in bond documents.

| Bond Administration Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|--|------------------------------|---------------------------|---------------------------|
| % of bond payments made on or before due date | 100% | N/A | 100% |
| % of annual bond payments collected | 100% | N/A | 100% |
| % of County assessment districts and community facilities districts in default | 0% | N/A | 0% |

Administration & Financial Services

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CORE FUNCTION: TAX COLLECTOR

Billing, Collections & Controls Program

Program Purpose: To provide the billing, collection, processing, posting accounts and reporting of all current property-tax payments, including secured, unsecured, supplemental, and corrected tax bills.

Total Expenditures: \$1,001,929

Total Staffing: 10.95

- **Key Intended Outcome:** All taxes are mailed and collected, processed and posted in a timely manner.

| Billing, Collections & Controls Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|--|----------------------|-------------------|-------------------|
| % of off-cycle bills mailed less than 16 business hours after receipt of bill data from the Auditor-Controller | 99% | N/A | 99% |
| # of days prior to the legally required mailing date annual tax bills were mailed | 35 | N/A | 30 |
| # of accounts held in trust pending final resolution | 1,356 | N/A | 500 |
| \$ amount in accounts held in trust pending final resolution | \$1.65M | N/A | \$500,000 |
| \$ cost per tax bill to bill and collect | \$5.17 | N/A | \$5.00 |

Forced Collections Program

Program Purpose: To provide for the collection of defaulted secured property taxes through tax-defaulted land sales and defaulted unsecured taxes through liens, attachment of other assets, and other available means and the pursuit of collections through bankruptcy court in order to maintain low default levels and make ultimate collection of defaulted taxes.

Total Expenditures: \$425,477

Total Staffing: 4.65

- **Key Intended Outcome:** The County realizes Teeter Plan revenues, defaults are maintained at minimal levels, and collecting defaulted amounts prior to auctions reduces the number of tax-defaulted parcels actually sold.

| Forced Collections Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|---|----------------------|-------------------|-------------------|
| % of properties identified for tax-defaulted land sale resolved prior to sale | 58.6% | N/A | 60% |
| % of total taxes collected at close of bankruptcy | N/A | N/A | N/A |
| \$ of Teeter Tax Loss Reserves used to offset tax losses | \$570,873.14 | N/A | 0 |

Administration & Financial Services

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Business License Administration Program

Program Purpose: To process applications and coordinate the issuance of business licenses and snow-chain permits with various state and County agencies in order to collect and account for business-license fees.

Total Expenditures: \$201,301

Total Staffing: 2.20

- **Key Intended Outcome:** Increase number of new business licenses while maintaining current staffing levels.

| Business License Administration Indicators: | Projected 2002-03 | Actual 2002-03 | Target 2003-04 |
|--|------------------------------|---------------------------|---------------------------|
| # of business licenses per 1.7 full-time equivalents (FTE) | 7,200 | N/A | 7,000 |
| average # of days from application to issuance of business license | N/A | N/A | N/A |
| # of license applications still pending 30 days after initial applications | N/A | N/A | N/A |

OFFICE OF THE TREASURER-TAX COLLECTOR
APPROPRIATION SUMMARY
Fiscal Year 2003-04

ADMINISTERED BY: TREASURER-TAX COLLECTOR

| Appropriation | FY 2002-03 | | FY 2003-04 | |
|-------------------------|--------------|-------------------------|------------------------|-------------------------|
| | Actual | Position Allocations | BOS Approved Budget | Position Allocations |
| GENERAL FUND | | | | |
| Treasurer/Tax Collector | \$ 2,133,326 | 26 | \$ 2,537,552 | 26 |
| TOTAL ALL FUNDS | \$ 2,133,326 | 26 | \$ 2,537,552 | 26 |

Treasurer/Tax Collector

General Fund

Fund: 100

Subfund: 0

Appropriation: 10340

| Budget Category (1) | Actual 2001-02 (2) | Actual 2002-03 (3) | Dept Req 2003-04 (4) | CEO Rec 2003-04 (5) | BOS Adopted 2003-04 (6) |
|---|--------------------------|--------------------------|----------------------------|---------------------------|----------------------------------|
| Salaries & Benefits | | | | | |
| 1001 Employee Paid Sick Leave | | 810 | | | |
| 1002 Salaries and Wages | 1,027,163 | 1,087,403 | 1,292,447 | 1,292,447 | 1,292,447 |
| 1003 Extra Help | 19,800 | 10,668 | 15,000 | 15,000 | 15,000 |
| 1005 Overtime & Call Back | 7,672 | 13,045 | 10,000 | 10,000 | 10,000 |
| 1006 Sick Leave Payoff | 9,223 | 75,063 | 35,504 | 35,504 | 35,504 |
| 1007 Comp for Absence-Illness | 5,003 | | | | |
| 1300 P.E.R.S. | 70,186 | 78,037 | 159,568 | 142,169 | 142,169 |
| 1301 F.I.C.A. | 78,196 | 87,094 | 103,518 | 103,518 | 103,518 |
| 1310 Employee Group Ins | 98,722 | 123,088 | 180,464 | 180,464 | 180,464 |
| 1315 Workers Comp Insurance | 8,374 | 9,076 | 35,678 | 35,678 | 35,678 |
| Total Salaries & Benefits | 1,324,339 | 1,484,284 | 1,832,179 | 1,814,780 | 1,814,780 |
| Services & Supplies | | | | | |
| 2050 Communications - Radio | 710 | 58 | | | |
| 2051 Communications - Telephone | 44,321 | 40,059 | 41,198 | 45,000 | 45,000 |
| 2130 Insurance | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 2140 Gen Liability Ins | 2,231 | 2,419 | 3,328 | 3,328 | 3,328 |
| 2290 Maintenance - Equipment | 2,907 | 2,836 | 11,144 | 11,144 | 11,144 |
| 2291 Maintenance - Computer Equip | 8,548 | 27,200 | | | |
| 2292 Maintenance - Software | | | 25,603 | 25,603 | 25,603 |
| 2439 Membership/Dues | 2,634 | 2,551 | 2,773 | 2,510 | 2,510 |
| 2461 Dept Cash Shortage | 5,147 | 3,581 | 4,500 | 4,500 | 4,500 |
| 2481 PC Acquisition | | 8,202 | 34,800 | 7,800 | 7,800 |
| 2511 Printing | 27,486 | 32,755 | 31,150 | 31,150 | 31,150 |
| 2522 Other Supplies | 4,136 | 6,586 | 9,100 | 9,100 | 9,100 |
| 2523 Office Supplies & Exp | 40,763 | 44,409 | 31,250 | 31,250 | 31,250 |
| 2524 Postage | 68,607 | 82,228 | 101,579 | 95,000 | 95,000 |
| 2555 Prof/Spec Svcs - Purchased | 58,674 | 38,017 | 86,615 | 86,615 | 86,615 |
| 2701 Publications & Legal Notices | 9,521 | 13,560 | 9,520 | 9,520 | 9,520 |
| 2709 Rents & Leases - Computer SW | 7,138 | 7,953 | 8,995 | 8,809 | 8,809 |
| 2710 Rents & Leases - Equipment | 6,550 | 9,846 | 6,600 | 6,600 | 6,600 |
| 2727 Rents & Leases - Bldgs & Impr | 412 | 399 | 396 | 396 | 396 |
| 2809 Rents and Leases-PC | 3,008 | 771 | | | |
| 2838 Special Dept Expense-1099 Repor | | 4,947 | | | |
| 2840 Special Dept Expense | 147,165 | 96,455 | 294,025 | 294,025 | 294,025 |
| 2844 Training | 905 | 2,913 | 5,500 | 5,500 | 5,500 |
| 2860 Library Materials | 594 | 440 | 350 | 350 | 350 |
| 2931 Travel & Transportation | 9,833 | 10,170 | 17,518 | 15,417 | 15,417 |
| 2941 County Vehicle Mileage | 574 | 488 | 1,000 | 1,200 | 1,200 |
| Total Services & Supplies | 453,364 | 440,343 | 728,444 | 696,317 | 696,317 |
| Other Charges | | | | | |
| 3851 Interest | 10,458 | | | | |
| Total Other Charges | 10,458 | | | | |
| Fixed Assets | | | | | |
| 4451 Equipment | | 116,540 | | | |
| Total Fixed Assets | | 116,540 | | | |
| Charges From Departments | | | | | |
| 5310 I/T Employee Group Insurance | 15,685 | 19,772 | 24,235 | 24,235 | 24,235 |
| 5405 I/T Maintenance - Bldgs & Improvem | 1,132 | 518 | 1,500 | 1,500 | 1,500 |
| 5523 I/T Office Supplies & Expenses | 126 | | | | |
| 5552 I/T - MIS Services | 170 | 19,406 | 720 | 720 | 720 |
| 5555 I/T Prof/Special Services - Purchase | 3,974 | 4,950 | | | |
| 5556 I/T - Professional Services | | 520 | | | |
| 5840 I/T Special Dept Expense | | 46,693 | | | |
| 5844 I/T Training | 225 | 300 | | | |

Treasurer/Tax Collector

General Fund

Fund: 100

Subfund: 0

Appropriation: 10340

| Budget Category (1) | Actual 2001-02 (2) | Actual 2002-03 (3) | Dept Req 2003-04 (4) | CEO Rec 2003-04 (5) | BOS Adopted 2003-04 (6) |
|---------------------------------------|--------------------------|--------------------------|----------------------------|---------------------------|----------------------------------|
| Total Charges From Departments | 21,312 | 92,159 | 26,455 | 26,455 | 26,455 |
| Gross Budget | 1,809,473 | 2,133,326 | 2,587,078 | 2,537,552 | 2,537,552 |
| Less: Charges to Departments | | | | | |
| 5002 I/T - County General Fund | (40,000) | | | | |
| Total Charges to Departments | (40,000) | | | | |
| Net Budget | 1,769,473 | 2,133,326 | 2,587,078 | 2,537,552 | 2,537,552 |
| Less: Revenues | | | | | |
| 6109 Current Secured Prop Taxes-Cos | (45,990) | (44,620) | (45,000) | (45,000) | (45,000) |
| 6135 Tax Defaulted Land Sale | (5,160) | (8,279) | (5,000) | (5,000) | (5,000) |
| 6230 Redemption Costs | (61,900) | (53,170) | (57,000) | (57,000) | (57,000) |
| 6260 Current Supplemental-Costs | (32,570) | (31,320) | (25,000) | (25,000) | (25,000) |
| 6752 Business Licenses | (152,505) | (158,277) | (150,000) | (150,000) | (150,000) |
| 6950 Interest | (4,409,213) | (4,263,928) | (3,000,000) | (2,500,000) | (2,700,000) |
| 6951 1915 Act Bonds Interest | (4,401) | (1,118) | (1,000) | (1,000) | (1,000) |
| 7234 State Aid - Mandated Costs | (135,264) | | | | |
| 8095 SB2557-Tax Admin Fee-Distri | (110,170) | (92,133) | (100,000) | (90,000) | (90,000) |
| 8096 SB2557-Tax Admin Fee-Cities | (58,208) | (48,736) | (55,000) | (50,000) | (50,000) |
| 8100 Assessment/Tax Collection Fee | (6,767) | (15,961) | (4,700) | (4,700) | (4,700) |
| 8101 Supplemental Taxes - 5% | (111,701) | (174,729) | (90,000) | (100,000) | (100,000) |
| 8193 Other Services | 17 | | | | |
| 8194 Investment Services | (688,710) | (869,387) | (801,529) | (794,571) | (794,571) |
| 8218 Forms and Photocopies | (8,915) | (11,404) | (7,000) | (7,000) | (7,000) |
| 8762 State Compensation Insurance R | (910) | | | | |
| 8764 Miscellaneous Revenues | (66,189) | (53,676) | (40,000) | (50,000) | (50,000) |
| Total Revenues | (5,898,556) | (5,826,738) | (4,381,229) | (3,879,271) | (4,079,271) |
| Net County Cost | (4,129,083) | (3,693,412) | (1,794,151) | (1,341,719) | (1,541,719) |